

SENATE BILL 2424

By Niceley

AN ACT to amend Tennessee Code Annotated, Title 43
and Title 67, Chapter 6, relative to sales and use
taxes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-207, is amended by adding the
following as a new subsection:

Notwithstanding the application process prescribed under subsection (b), any
person who has applied for and received a valid certificate of qualification for exemption
from another state to make purchases of tangible personal property described in
subsection (a) and who presents proof of such certification as part of a sale of such
property at retail is exempted from the tax imposed by this chapter.

SECTION 2. This act shall take effect July 1, 2020, the public welfare requiring it.